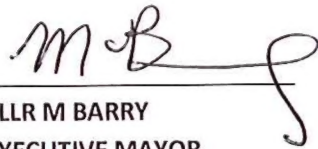




## Top Layer Service Delivery and Budget Implementation Plan (SDBIP) 2019-2020

**CONSIDERATION OF THE FINAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN  
2019/20 (SDBIP) BY THE EXECUTIVE MAYOR, CLLR M BARRY**

The Service Delivery and Budget Implementation Plan for 2019/2020 is hereby submitted to Council as a planning instrument in terms of section 53(1)(C)(ii) of the MFMA by the Executive Mayor of Kannaland Municipality, Councillor M Barry.



CLLR M BARRY  
EXECUTIVE MAYOR

27/6/2019  
DATE

## 1. INTRODUCTION

Performance management within a municipal environment is institutionalised through the legislative requirements on the performance management process for Local Government. The Service Delivery and Budget Implementation Plan (known as the SDBIP) is a detailed plan as approved by the Mayor for implementing the municipality's delivery of municipal services and its annual budget.

The municipality decided to pursue a municipal scorecard (Top Level/Layer SDBIP) at organisational level and through the detailed departmental Service Delivery Budget Implementation Plan (SDBIP) at directorate and departmental levels through which the organisational performance will be evaluated. The municipal scorecard (Top Level SDBIP) is of a high-level nature, as it is dealing with consolidated service delivery targets set by Council and linking such targets to top management. It therefore provides an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities and also facilitates the oversight over financial and non-financial performance of the municipality.

## 2. LEGAL PERSPECTIVE

### EXTRACT: MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003 (MFMA)

#### DEFINITION:

*"Service Delivery and Budget Implementation Plan" means a detailed plan approved by the Mayor of a municipality in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA) for implementing the municipality's delivery of municipal services and its annual implementing the municipality's delivery of municipal services and which must indicate the following —*

*(a) projections for each month of—*

*(i) revenue to be collected, by source;*

*(ii) operational and capital expenditure, by vote;*

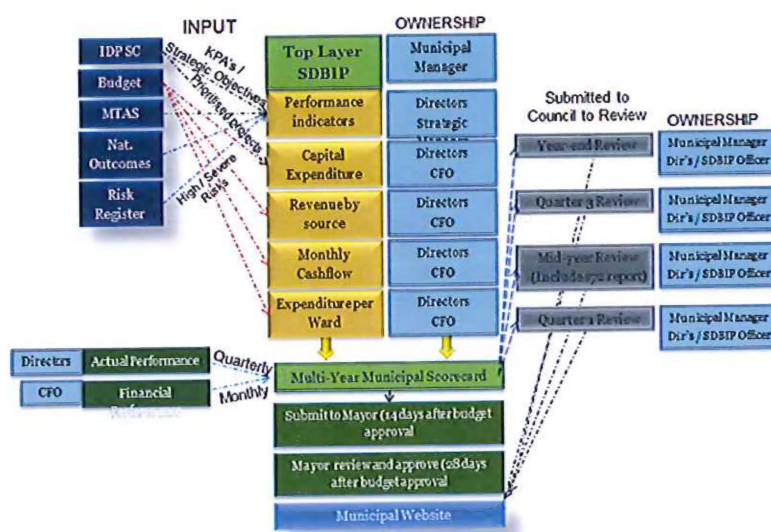
*(b) service delivery targets and performance indicators for each quarter; and*

*(c) any other matters that may be prescribed, and includes any revisions of such plan by the Mayor in terms of Section 54(1) (c) of the MFMA.*

## 3. PROCESS: MUNICIPAL SCORECARD (TOP LEVEL SDBIP)

The diagram below illustrates the process relating to the drafting of a municipal scorecard which serves as a performance monitoring and evaluation tool.





#### 4. UPDATE AND REPORTING ON TOP LEVEL SDBIP

The Top Level SDBIP is updated automatically with the actual results reported in the departmental SDBIP. All KPI-owners report on the actual results related to the KPI by accurately recording performance information in the response fields which includes referring to where the Portfolio of Evidence (POE) can be found.

The municipality utilises an electronic web-based system on which KPI owners update actual performance on a monthly basis. It is the responsibility of each KPI owner to maintain a Portfolio of Evidence to support actual performance updated on the system.

The web-based system sends automated e-mails to all KPI owners and users as a reminder to ensure that all staff responsible for updating their actual performance against key performance targets as set by the 16th day of every month for the previous month's performance. Where targets were not met or achieved as set in terms of the SDBIP, corrective actions and measures are identified to address such poor performance.

#### 5. PERFORMANCE REPORTING ON THE SDBIP

Performance must be reported in terms of the Municipal Systems Act (MSA), MFMA and the circulars and regulations issued in terms of the aforementioned legislation. The monitoring and evaluation of organisational performance are reported on as follow:

## 5.1 QUARTERLY REVIEWS

On a quarterly basis, the Executive Mayor should engage in an intensive review of municipal performance against both the directorate's scorecards and the municipal scorecard, as reported by the Municipal Manager.

These reviews will take place in October (for the period July to end of September), January (for the period October to the end of December), April (for the period January to the end of March) and July (for the period April to the end of June).

The review in January will coincide with the mid-year performance assessment as per Section 72 of the Municipal Finance Management Act. Section 72 determines that by 25 January of each year the accounting officer must assess the performance of the municipality and report to the Council on, inter alia, its service delivery performance during the first half of the financial year and the service delivery targets and performance indicators set in the service delivery and budget implementation plan.

Many of the indicators in the municipal scorecard are measured on an annual basis. The quarterly reviews should thus culminate in a comprehensive annual review of performance in terms of all the scorecards. The Executive Mayor will need to ensure that targets committed to in the municipal scorecard are being met, in instances where targets are not met; satisfactory and sufficient reasons should be provided together with the necessary corrective actions to address poor performance.

## 5.2 COUNCIL REVIEWS

At least annually, the Executive Mayor will be required to report to the full council on the overall municipal performance. It is proposed that this reporting takes place using the municipal scorecard in an annual performance report format as per the Municipal Systems Act. The annual performance report will be included in the municipality's Annual Report as per Section 121 of the Municipal Finance Management Act.

It is important that Senior Managers use these reviews as an opportunity to reflect on the attainment of the objectives of their respective directorates. The review should also focus on reviewing the systematic compliance to the performance management system, by directorates, departments, Portfolio Councillor and the Municipal Manager.

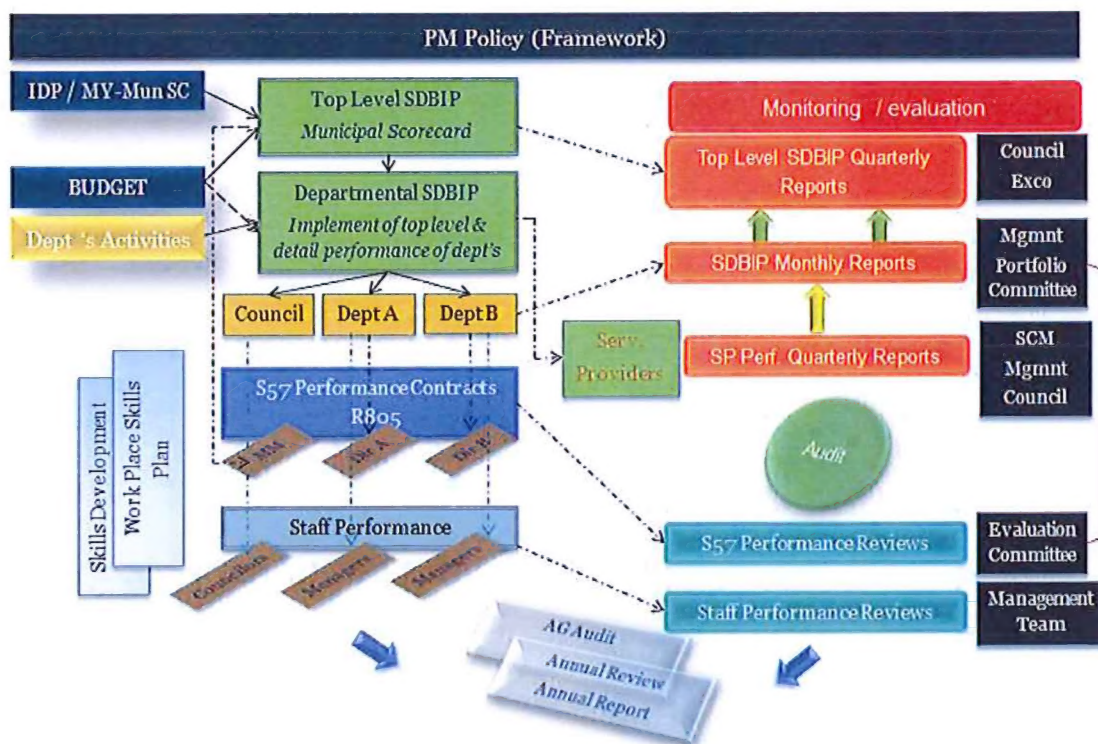


The review will also include:

- An evaluation of the validity and suitability of the Key Performance Indicators.
- An evaluation of the annual and 5-year targets to determine whether the targets are over stated or understated. These changes need to be considered.
- Changes to KPI's and 5-year targets for submission to council for approval. (The reason for this is that the original KPI's and 5-year targets would have been published with the IDP, which would have been approved and adopted by council at the beginning of the financial year.)
- An analysis to determine whether the Municipality is performing adequately or underperforming.

It is important that the Executive Mayor not only pays attention to poor performance but also to exceptional/good performance. It is expected that the Executive Mayor will acknowledge good performance, where directorates or departments have successfully met targets in their directorate/departmental scorecards. The performance measurement of staff on departmental level still needs to be developed and implemented.

#### 6. DIAGRAM ILLUSTRATING THE SDBIP & PERFORMANCE REPORTING



# 7. SDBIP – 2019/20

| IDP REF | Department        | NATIONAL STRATEGY LINK                       | MUNICIPAL PLANNED DELIVERY         |                   |   |  |  | Targets 2019/20 |         |    |    |    |    | Annual Targets |         |         |         |         |
|---------|-------------------|--|------------------------------------|-------------------|---|--|--|-----------------|---------|----|----|----|----|----------------|---------|---------|---------|---------|
|         |                   |  | MUNICIPAL KPA                      | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES  | KPI  | Unit of Measurement  | Ward            | Type    | Q1 | Q2 | Q3 | Q4 | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI T1  | Municipal Manager | Municipal Financial Viability and Management | Financial Sustainability           | KPA 7             | To strive towards a financially sustainable municipality                                    | Oversight of the financial recovery plan: progress report quarterly review   | Submission of quarterly report to Council to ensure adherence to the planned targets set on a quarterly basis    | All             | Output  | 1  | 1  | 1  | 1  | 4              | 4       | 4       | 4       | 4       |
| KPI T2  | Municipal Manager | Good Governance and Public Participation     | Efficient Workforce                | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation | Compulsory number of general council meetings per annum  | Number of general council meetings held per annum  | All             | Control | 1  | 1  | 1  | 1  | 4              | 4       | 4       | 4       | 4       |
| KPI T3  | Municipal Manager | Good Governance and Public Participation     | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation | Effective functioning of the committee system measured by the number of committee meetings per committee per annum | Number of sec 80 committee meetings per annum (Finance & Administration and Community & Infrastructure Services) | All             | Control | 2  | 2  | 2  | 2  | 8              | 8       | 8       | 8       | 8       |
| KPI T4  | Municipal Manager | Good Governance and Public Participation     | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation | The Top Layer SDBIP is approved by the Mayor within 28 days after the annual budget has been approved              | Top Layer SDBIP approved within 28 days after the annual budget has been approved                                | All             | Control | -  | -  | -  | 1  | 1              | 1       | 1       | 1       | 1       |



| IDP REF | Department        | NATIONAL STRATEGY LINK                   | MUNICIPAL PLANNED DELIVERY         |                   |   |  |  | Targets 2019/20 |          |    |    |    |    | Annual Targets |         |         |         |         |
|---------|-------------------|--|------------------------------------|-------------------|---|--|--|-----------------|----------|----|----|----|----|----------------|---------|---------|---------|---------|
|         |                   |  | MUNICIPAL KPA                      | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES  | KPI  | Unit of Measurement  | Ward            | Type     | Q1 | Q2 | Q3 | Q4 | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI T5  | Municipal Manager | Good Governance and Public Participation | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation | Ensuring performance by the timeous development and signing of the Section 57 performance agreements in adherence to the Performance Framework | Number of signed performance agreements of Section 57 managers (not later than 31 July of each year) | All             | Control  | 3  | -  | -  | -  | 3              | 3       | 3       | 3       | 3       |
| KPI T6  | Municipal Manager | Good Governance and Public Participation | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation | Evaluate the performance of Section 57 managers in terms of their signed agreements bi-annually  | Number of formal evaluations completed bi-annually   | All             | Control  | 3  | -  | 3  | -  | 6              | 6       | 6       | 6       | 6       |
| KPI T7  | Municipal Manager | Good Governance and Public Participation | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation | Risk based audit plan approved by Audit Committee  | Risk based audit plan approved by March annually   | All             | activity | -  | -  | 1  | -  | 1              | 1       | 1       | 1       | 1       |



| IDP REF | Department        | NATIONAL STRATEGY LINK                       | MUNICIPAL PLANNED DELIVERY         |                   |   |  | Targets 2019/20   |      |         |     |     |     |     |         | Annual Targets |         |         |         |
|---------|-------------------|--|------------------------------------|-------------------|---|--|---|------|---------|-----|-----|-----|-----|---------|----------------|---------|---------|---------|
|         |                   |  | MUNICIPAL KPA                      | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES  | KPI  | Unit of Measurement   | Ward | Type    | Q1  | Q2  | Q3  | Q4  | 2019/20 | 2020/21        | 2021/22 | 2022/23 | 2023/24 |
| KPI T8  | Municipal Manager | Good Governance and Public Participation     | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation | Functional performance audit committee measured by means of meetings where committee dealt with performance reports              | Number of meetings  | All  | Control | 1   | 1   | 1   | 1   | 2       | 2              | 2       | 2       | 2       |
| KPI T9  | Municipal Manager | Municipal Financial Viability and Management | Financial Sustainability           | KPA 7             | To strive towards a financially sustainable municipality                                    | The % of the Municipality's capital budget spent on capital infrastructure projects identified in the IDP for the financial year | The percentage (%) of a municipality's capital budget spent on capital projects identified in the IDP for the financial year measured as the total actual Year to Date (YTD) Capital Expenditure/ Total Approved Capital Budget x 100 | All  | Control | 5%  | 20% | 50% | 85% | 85%     | 85%            | 85%     | 90%     | 90%     |
| KPI T10 | Municipal Manager | Municipal Financial Viability and Management | Financial Sustainability           | KPA 7             | To strive towards a financially sustainable municipality                                    | Operational conditional grant spending measured by the percentage (%) spent  | Percentage (%) of the of operational conditional grant spent  | All  | Output  | 15% | 30% | 60% | 95% | 95%     | 95%            | 95%     | 95%     | 95%     |
| KPI T11 | Municipal Manager | Municipal Financial Viability and Management | Financial Sustainability           | KPA 7             | To strive towards a financially sustainable municipality                                    | Capital conditional grant spending measured by the percentage (%) spent  | Percentage (%) of the capital conditional grant spent   | All  | Output  | 5%  | 20% | 55% | 95% | 95%     | 95%            | 95%     | 95%     | 95%     |

| IDP REF | Department        | NATIONAL STRATEGY LINK                   | MUNICIPAL PLANNED DELIVERY         |                   |   |  |  | Targets 2019/20 |         |    |    |    |    | Annual Targets |         |         |         |         |
|---------|-------------------|--|------------------------------------|-------------------|---|--|--|-----------------|---------|----|----|----|----|----------------|---------|---------|---------|---------|
|         |                   |  | MUNICIPAL KPA                      | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES  | KPI  | Unit of Measurement  | Ward            | Type    | Q1 | Q2 | Q3 | Q4 | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI T12 | Municipal Manager | Good Governance and Public Participation | Effective and Efficient Governance | KPA 5             | To promote efficient and effective governance with high levels of stakeholder participation | Review and prioritisation of risk register   | Submit to Council reviewed and prioritised risk register by February annually  | All             | Control | -  | -  | 1  | -  | 1              | 1       | 1       | 1       | 1       |
| KPI T13 | Municipal Manager | Good Governance and Public Participation | Effective and Efficient Governance | KPA 5             | To promote efficient and effective governance with high levels of stakeholder participation | Establish an internal audit unit as required in terms of section 165 of the MFMA       | Effectively functioning of internal audit unit that advises the municipal manager and reports to the audit committee on the implementation of the internal audit plan and related matters by 31 October 2019 | All             | Control | -  | 1  | -  | -  | -              | -       | -       | -       | -       |
| KPI T14 | Municipal Manager | Good Governance and Public Participation | Effective and Efficient Governance | KPA 5             | To promote efficient and effective governance with high levels of stakeholder participation | IDP reviewed and approved by Council before the end of May                             | IDP approved by Council before the end of May annually   | All             | Control | -  | -  | -  | 1  | 1              | 1       | 1       | 1       | 1       |
| KPI T15 | Municipal Manager | Good Governance and Public Participation | Effective and Efficient Governance | KPA 5             | To promote efficient and effective governance with high levels of stakeholder participation | Submit final Annual Report and oversight report of council before legislative deadline | Final Annual Report and oversight report completed and submitted to Council for approval by 31 March each year   | All             | Control | -  | -  | 1  | -  | 1              | 1       | 1       | 1       | 1       |



| IDP REF | Department        | NATIONAL STRATEGY LINK                                 | MUNICIPAL PLANNED DELIVERY         |                   |  |   | Targets 2019/20   |      |         |    |    |    |     | Annual Targets |         |         |         |         |
|---------|-------------------|--|------------------------------------|-------------------|--|---|---|------|---------|----|----|----|-----|----------------|---------|---------|---------|---------|
|         |                   |  | MUNICIPAL KPA                      | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES   | KPI   | Unit of Measurement   | Ward | Type    | Q1 | Q2 | Q3 | Q4  | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI T16 | Municipal Manager | Good Governance and Public Participation               | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation          | Compilation of IDP & Budget process plan for approval by end August annually  | IDP and Budget process plan approved by Council by end August annually  | All  | Control | 1  | -  | -  | -   | 1              | 1       | 1       | 1       | 1       |
| NKPI 1  | Municipal Manager | Municipal transformation and Institutional Development | Efficient Workforce                | KPA 6             | To provide an efficient workforce by aligning our Institutional arrangements to our overall strategy | The percentage (%) of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by Number of appointments in the three highest levels of management, which comply with the Employment Equity targets/ Total appointments made in three highest levels of management x 100. | The percentage (%) of appointments made in the three highest levels of management approved Employment Equity Plan | All  | Control | -  | -  | -  | 25% | 25%            | 25%     | 25%     | 25%     | 25%     |

| IDP REF | Department         | NATIONAL STRATEGY LINK                       | MUNICIPAL PLANNED DELIVERY                   |                   |  |   |  | Targets 2019/20 |            |    |    |    |    |    | Annual Targets |         |         |         |         |
|---------|--------------------|--|--|-------------------|--|---|--|-----------------|------------|----|----|----|----|----|----------------|---------|---------|---------|---------|
|         |                    |  | MUNICIPAL KPA                                | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES   | KPI   | Unit of Measurement  | Ward            | Type       | T0 | Q1 | Q2 | Q3 | Q4 | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI 17  | Municipal Manager  | National KPA                                 | Efficient Workforce                          | KPA 6             | To provide an efficient workforce by aligning our institutional arrangements to our overall strategy | Develop a strategy and implementation plan to address transformation of organisational culture to ensure performance culture are adhere to for approval by Council by 30 September 2019 | Strategy and action plan to achieve the desired organisational culture / performance-driven culture    | All             | Activity   | 1  | -  | -  | -  | -  | -              | 1       | -       | -       | -       |
| KPI T18 | Municipal Manager  | Economic growth and job creation             | Socio-Economic Development                   | KPA 4             | To facilitate economic growth and social and community development                                   | Establishment of a Public Private Partnership (Inovasure, National Treasury, COGTA, Eskom and Kannaland Municipality)   | Appointment of project steering committee to ensure the process of the establishment by 31 August 2019 | All             | Activities | 1  | -  | -  | -  | -  | 1              | -       | -       | -       | -       |
| KPI T19 | Financial Services | Municipal Financial Viability and Management | Municipal Financial Viability and Management | KPA 7             | Financially sustainable Municipality   | Unaudited Annual Financial Statements Submitted to Auditor-General  | Financial statements submitted to Auditor-General by 31 August annually                                | All             | Control    | 1  | -  | -  | -  | -  | 1              | 1       | 1       | 1       | 1       |
| KPI T20 | Financial Services | Municipal Financial Viability and Management | Financial viability and Management           | KPA 7             | Financially sustainable Municipality   | The annual budget is approved by Council by end May   | Approval by Council of the annual budget before the end of May annually                                | All             | Control    | -  | -  | -  | -  | 1  | 1              | 1       | 1       | 1       | 1       |



| IDP REF | Department         | NATIONAL STRATEGY LINK                       | MUNICIPAL PLANNED DELIVERY |                   |  |   |   | Targets 2019/20 |         |     |     |     |     | Annual Targets |         |         |         |         |
|---------|--------------------|--|----------------------------|-------------------|--|---|---|-----------------|---------|-----|-----|-----|-----|----------------|---------|---------|---------|---------|
|         |                    |  | MUNICIPAL KPA              | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES                                     | KPI   | Unit of Measurement   | Ward            | Type    | Q1  | Q2  | Q3  | Q4  | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI T21 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | The adjustment budget is approved by Council by the end of February annually  | Approval of Adjustments Budget before the end of February annually  | All             | Control | -   | -   | 1   | -   | 1              | 1       | 1       | 1       | 1       |
| KPI T22 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Maintain a Year to Date (YTD) debtors' payment percentage of 86% (excluding traffic fines)                            | Payment percentage (%) of debtors over 12 months rolling period   | All             | Output  | 86% | 86% | 86% | 86% | 86%            | 90%     | 92%     | 94%     | 94%     |
| KPI T23 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Review the debt collection and credit control strategy and develop and implement initiatives to improve the cash flow | Annually review and submit the debt collection and credit control strategy for implementation of initiatives to improve the cash flow to the Mayor before end March | All             | Input   | -   | -   | 1   | -   | 1              | 1       | 1       | 1       | 1       |
| NKPI 2  | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Financial Viability measured in terms of Cost coverage ratio for the financial year                                   | Cost coverage ratio calculated as follows:<br>(Available cash at particular time + investments)/<br>Monthly fixed operating expenditure)                            | All             | Control | 1   | 1   | 1   | 1   | 1              | 1       | 1       | 1       | 1       |

| IDP REF | Department         | NATIONAL STRATEGY LINK                       | MUNICIPAL PLANNED DELIVERY |                   |  |  | Targets 2019/20  |      |         |    |    |    |     | Annual Targets |         |         |         |         |
|---------|--------------------|--|----------------------------|-------------------|--|--|--|------|---------|----|----|----|-----|----------------|---------|---------|---------|---------|
|         |                    |  | MUNICIPAL KPA              | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES                                     | KPI  | Unit of Measurement  | Ward | Type    | Q1 | Q2 | Q3 | Q4  | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| NKPI 3  | Financial Services | National KPA                                 | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Financial Viability measured in terms of debt coverage ratio for the financial year  | Debt coverage ratio calculated as follows: (Total revenue received – Total grants)/debt service payments due within the year)                | All  | Control | -  | -  | -  | -   | 34.7           | 34.7    | 34.7    | 34.7    | 34.7    |
| KPI T24 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Compliance with GRAP to ensure effective capital asset management (PPE; Intangible; Investment Property, Biological and Heritage Assets) | Number of findings in the external Audit report on non-compliance with GRAP not exceeding 2 findings   | All  | Control | -  | -  | 2  | -   | 2              | 2       | 2       | 2       | 2       |
| KPI T25 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Maintaining an acceptable Long-Term Debt as a percentage of revenue as set out in the Borrowing Funds and Reserves Policy                | Long Term Debt as percentage of revenue: Calculated as Total Long-term debt/Total Operating Revenue - Conditional Grants and Transfers x 100 | All  | Control | -  | -  | -  | 25% | 25%            | 25%     | 25%     | 25%     | 25%     |
| NKPI 4  | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Sound financial management by maintaining an acceptable Liquidity Ratio  | Liquidity Ratio: Calculated as monetary assets (Current Assets - Inventory)/ Current Liabilities   | All  | Control | -  | -  | -  | 1:1 | 1:1            | 1:1     | 1:1     | 1:1     | 1:1     |



| IDP REF | Department         | NATIONAL STRATEGY LINK                       | MUNICIPAL PLANNED DELIVERY |                   |  |  |  | Targets 2019/20 |           |    |    |    |    | Annual Targets |         |         |         |         |
|---------|--------------------|--|----------------------------|-------------------|--|--|--|-----------------|-----------|----|----|----|----|----------------|---------|---------|---------|---------|
|         |                    |  | MUNICIPAL KPA              | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES                                     | KPI  | Unit of Measurement  | Ward            | Type      | Q1 | Q2 | Q3 | Q4 | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI T26 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Maintain a financially unqualified audit with findings opinion   | Financial statements considered unqualified with not more than 4 findings on material misstatements as per Auditor-General audit report<br><br>Obtain an unqualified audit opinion as per the Auditor-General Report | All             | Control   | -  | -  | 1  | 4  | 4<br>1         | 3<br>1  | 1       | 1       | 1       |
| KPI T27 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Establish a functional financial management and accounting system by implementing all the mSCOA reforms  | Submit mSCOA implementation plan to Municipal Manager by 30 September 2019   | All             | Control   | 1  | -  | -  | -  | 1              | -       | -       | -       | -       |
| KPI T28 | Financial Services | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality | Enforce compliance to the process whereby expenditure is authorised, approved and incurred as per the approved budget and within the limits of the financial recovery plan | Conduct regular meetings between the Administrator, Implementation Manager, the CFO and the MM to review expenditure before it is incurred. (The principle of “no budget, no procurement” is applied)                | All             | Mechanism | 5  | -  | -  | -  | 5              | TBC     | TBC     | TBC     | TBC     |

| IDP REF | Department                             | NATIONAL STRATEGY LINK                       | MUNICIPAL PLANNED DELIVERY |                   |   |  |  | Targets 2019/20 |           |    |    |    |    |         | Annual Targets |         |         |         |
|---------|--|--|----------------------------|-------------------|---|--|--|-----------------|-----------|----|----|----|----|---------|----------------|---------|---------|---------|
|         |  |  | MUNICIPAL KPA              | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES  | KPI  | Unit of Measurement  | Ward            | Type      | Q1 | Q2 | Q3 | Q4 | 2019/20 | 2020/21        | 2021/22 | 2022/23 | 2023/24 |
| KPI T29 | Financial services                     | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality  | Ensure that business continuity matters are adhere to in terms of all ICT systems                | Compile a business and action plan, including funding requirements to address the identified ICT deficiencies for submission | All             | Activity  | 1  | -  | -  | -  | 1       | -              | -       | -       | -       |
| KPI T30 | Financial services                     | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality  | Compile and submit cost-effective tariffs by 31 January 2020 for consideration in 2020/21 budget | Cost-reflective tariffs that cover the costs of services delivered as per legislative requirements                           | All             | Control   | -  | -  | 1  | -  | 1       | -              | -       | -       | -       |
| KPI T31 | Financial Services                     | Municipal Financial Viability and Management | Financial Sustainability   | KPA 7             | To strive towards a financially sustainable municipality  | Develop and submit a capital reserve fund policy for approval by Council                         | Develop and approve the capital reserve fund policy  | All             | Mechanism | -  | -  | -  | 1  | 1       | -              | -       | -       | -       |
| KPI T32 | Corporate Services: Community Services | Spatial Rationale                            | Safe Communities           | KPA 3             | To strive towards a safer community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks | Annual Review of the Disaster Management Plan by end November                                    | Plan completed and submitted to Council for approval by end November   | All             | Control   | -  | 1  | -  | -  | 1       | 1              | 1       | 1       | 1       |



| IDP REF | Department                             | NATIONAL STRATEGY LINK                   | MUNICIPAL PLANNED DELIVERY         |                   |  |   |  | Targets 2019/20 |       |    |    |    |    |         | Annual Targets |         |         |         |
|---------|--|--|------------------------------------|-------------------|--|---|--|-----------------|-------|----|----|----|----|---------|----------------|---------|---------|---------|
|         |  |  | MUNICIPAL KPA                      | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES   | KPI   | Unit of Measurement  | Ward            | Type  | Q1 | Q2 | Q3 | Q4 | 2019/20 | 2020/21        | 2021/22 | 2022/23 | 2023/24 |
| KPI T33 | Corporate Services: Community Services | Spatial Rationale                        | Safe Communities                   | KPA3              | To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks | Development of Alien Invasive Management plan as per NEM:BA                 | Submission of Alien Invasive Management Plan for approval by Council by 30 November 2019 | All             | Input |    | 1  |    |    | 1       |                |         |         |         |
| KPI T34 | Corporate Services: Community Services | Spatial Rationale                        | Safe Communities                   | KPA3              | To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks | Waste disposal facilities managed according to Authorization conditions     | Submit Waste Management Action Plan to Department by 31 July 2019                        | All             | Input | 1  |    |    |    | 1       |                |         |         |         |
| KPI T35 | Corporate Services: Community Services | Basic Service Delivery                   | Reliable Infrastructure            | KPA 1             | Provide access to reliable Infrastructure that will contribute to a higher quality of life for Kannaland citizens                          | Update Human Settlement Pipeline  | Reviewed Human Settlement Pipeline submitted to Council by April 2020                    | All             | Input | -  | -  | -  | 1  | 1       | -              | -       | -       | -       |
| KPI T36 | Corporate services                     | Good Governance and Public Participation | Effective and Efficient Governance | KPA5              | To promote efficient and effective governance with high levels of stakeholder participation  | Submit signed MOU for shared services regarding spatial planning to Council | MOU for shared services regarding spatial planning                                       | All             | Input | 1  |    |    |    |         |                |         |         |         |

| IDP REF | Department               | NATIONAL STRATEGY LINK                         | MUNICIPAL PLANNED DELIVERY |                   |  |  |   | Targets 2019/20 |         |                           |               |               |               | Annual Targets          |  |  |  |  |
|---------|--------------------------|--|----------------------------|-------------------|--|--|---|-----------------|---------|---------------------------|---------------|---------------|---------------|-------------------------|--|--|--|--|
|         |                          |  | MUNICIPAL KPA              | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES                                       | KPI  | Unit of Measurement   | Ward            | Type    | Q1                        | Q2            | Q3            | Q4            | 2019/20                 | 2020/21                                  | 2021/22                                  | 2022/23                                  | 2023/24                                  |
| KPI T37 | Infra-structure Services | Basic Service Delivery                         | Service Delivery           | KPA 2             | To provide basic services and improve our public relations | Effective management of electricity provisioning systems evaluated i.t.o. electricity losses   | Percentage (%) of electricity losses calculated on a twelve-month rolling period (kWh purchased minus kWh sold). Measured and reported on quarterly.  | 1<br>2          | Control | 12%                       | 12%           | 12%           | 12%           | 12%                     | 10%                                      | 10%                                      | 9%                                       | 9%                                       |
| KPI T38 | Infra-structure Services | Innovation in terms of basic services delivery | Service Delivery           | KPA 2             | To provide basic services and improve our public relations | Renewable energy plan to improve energy efficiency and hence also support mitigation of national load shedding by Eskom<br><br>(streetlight project – energy efficient project – ladismith and calitzdorp) | 1. Renewable Energy Plan (REP) prepared.<br>2. Plan submitted to Department of Energy and other potential funders for funding.<br>3. Report progress quarterly on implementation milestones | All             | Input   | Plan ready & sent to Dept | 1 Prog Report | 1 Prog Report | 1 Prog Report | Plan and 3 Prog Reports | Implement in terms of funding allocation | Implement in terms of funding allocation | Implement in terms of funding allocation | Implement in terms of funding allocation |
| KPI T39 | Infra-structure Services | Basic service delivery                         | Service Delivery           | KPA 2             | To provide basic services and improve our public relations | Action plan to reduce water losses – water demand management plan  | Submit action plan to reduce water losses to Council by 30 September 2019   | All             | Control | 1                         |               |               |               | 1                       | 1  | 1  | 1  | 1  |

| IDP REF | Department               | NATIONAL STRATEGY LINK | MUNICIPAL PLANNED DELIVERY                            |                   |   |   |  | Targets 2019/20 |         |     |     |     |     | Annual Targets |         |         |         |         |
|---------|--------------------------|------------------------|---|-------------------|---|---|--|-----------------|---------|-----|-----|-----|-----|----------------|---------|---------|---------|---------|
|         |                          |                        | MUNICIPAL KPA   | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES  | KPI   | Unit of Measurement  | Ward            | Type    | Q1  | Q2  | Q3  | Q4  | 2019/20        | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| KPI T40 | Infra-structure Services | Basic Service Delivery | Service Delivery                                      |                   | To provide basic services and improve our public relations  | Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses | Percentage (%) water losses calculated based on the methodology set out in the Department of Water Affairs' s – Water Balancing Report                                       | All             | Control | 41% | 41% | 40% | 38% | 37%            | 36%     | 32%     | 30%     | 25%     |
| KPI T41 | Infra-structure Services | Basic Service Delivery | Service Delivery                                      | KPA 2             | To provide basic services and improve our public relations  | Excellent water quality measured by the quality of water as per SANS 241 criteria   | Percentage (%) water samples taken of which the quality conforms to SANS 241. If 100 samples taken and 85 complies, then 85/100 = 85% compliance, which are the targets set. | All             | Control | 85% | 85% | 85% | 85% | 85%            | 85%     | 95%     | 95%     | 95%     |
| KPI T42 | Infra-structure Services | Basic Service Delivery | Basic Service Delivery and Infrastructure Development | KPA 1             | Provide access to reliable infrastructure that will contribute to a higher quality of life for KwaZulu-Natal citizens | Review existing maintenance plan of all infrastructure services and table to Council  | Maintenance plan of all infrastructure services reviewed and tabled to Council by end December 2019 by means of the council resolution (indicate the list maintenance plans) | All             | Input   |     | 1   |     |     | 1              |         |         |         |         |



| IDP REF | Department         | NATIONAL STRATEGY LINK | MUNICIPAL PLANNED DELIVERY |                   |  |  |  | Targets 2019/20 |        |    |    |    |   |   | Annual Targets |         |         |         |
|---------|--------------------|------------------------|----------------------------|-------------------|--|--|--|-----------------|--------|----|----|----|---|---|----------------|---------|---------|---------|
|         |                    |                        | MUNICIPAL KPA              | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES                                       | KPI  | Unit of Measurement  | Ward            | Type   | Q1 | Q2 | Q3 | Q4  | 2019/20   | 2020/21        | 2021/22 | 2022/23 | 2023/24 |
| NKPI 5  | Financial Services | Basic service delivery | Service Delivery           | KPA 2             | To provide basic services and improve our public relations | Number of formal residential properties that receives piped water connected to the municipal water infrastructure network as at 30 June 2020         | Number of residential properties which are billed for water services as at 30 June 2020                      | All             | Output | -  | -  | -  | 4914  | 4914  | TBC            | TBC     | TBC     | TBC     |
|         |                    |                        |                            |                   |  |  |  |                 |        |    |    |    |   |   |                |         |         |         |
| NKPI 6  | Financial Services | Basic service delivery | Service Delivery           | KPA 2             | To provide basic services and improve our public relations | Number of formal residential properties connected to the municipal electrical infrastructure network (excluding eskom areas) as at 30 June 2020      | Number of residential properties which are billed for electricity (excluding eskom areas) as at 30 June 2020 | All             | Output | -  | -  | -  | Conve<br>ntiona<br>l: 439<br>Pre-<br>paid: 3086 | Conve<br>ntiona<br>l: 439<br>Pre-<br>paid: 3086 | TBC            | TBC     | TBC     | TBC     |
|         |                    |                        |                            |                   |  |  |  |                 |        |    |    |    |   |   |                |         |         |         |
| NKPI 7  | Financial Services | Basic service delivery | Service Delivery           | KPA 2             | To provide basic services and improve our public relations | Number of formal residential properties connected to the municipal waste water sanitation/sewerage network billed for the service as at 30 June 2020 | Number of residential properties which are billed for sewerage services as at 30 June 2020                   | All             | Output | -  | -  | -  | 4460  | 4460  | TBC            | TBC     | TBC     | TBC     |
|         |                    |                        |                            |                   |  |  |  |                 |        |    |    |    |   |   |                |         |         |         |

| IDP REF | Department              | NATIONAL STRATEGY LINK     | MUNICIPAL PLANNED DELIVERY |                   |   |   |  | Targets 2019/20 |          |    |    |    |      |         | Annual Targets |         |         |         |
|---------|-------------------------|----------------------------|----------------------------|-------------------|---|---|--|-----------------|----------|----|----|----|------|---------|----------------|---------|---------|---------|
|         |                         | National KPA               | MUNICIPAL KPA              | MUNICIPAL KPA REF | STRATEGIC OBJECTIVES  | KPI   | Unit of Measurement  | Ward            | Type     | Q1 | Q2 | Q3 | Q4   | 2019/20 | 2020/21        | 2021/22 | 2022/23 | 2023/24 |
| NKPI 8  | Financial Services      | Basic service delivery     | Service Delivery           | KPA 2             | To provide basic services and improve our public relations      | Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2020 | Number of residential properties which are billed for refuse removal services as at 30 June 2020 | All             | Output   | -  | -  | -  | 4800 | 4800    | TBC            | TBC     | TBC     | TBC     |
| NKPI 9  | Financial Services      | Basic service delivery     | Service Delivery           | KPA 2             | To provide basic services and improve our public relations      | Number of Households with access to free basic services (as per Indigent Register) by 30 June 2020                              | Number of Households with access to free basic services (as per Indigent Register)               | All             | Output   | -  | -  | -  | 2700 | 2700    | TBC            | TBC     | TBC     | TBC     |
| NKPI 10 | Infrastructure Services | Local Economic Development | Socio-Economic Development | KPA 4             | To facilitate economic growth, social and community development | Create job opportunities through the Expanded Public Works Programme (EPWP)   | Number of Job opportunities created  | All             | Activity | -  | 60 | 60 | 62   | 182     | TBC            | TBC     | TBC     | TBC     |



WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Ref        | Description  | Budget Year 2019/20 |               |               |               |               |               |               |               |               |               |               |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|------------|--|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---|------------------------|------------------------|
|            |  | July                | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June            | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | <b>Revenue By Source</b>   |                     |               |               |               |               |               |               |               |               |               |               |                 |   |                        |                        |
|            | Property rates   | 1,426               | 1,426         | 1,426         | 1,426         | 1,426         | 1,426         | 1,426         | 1,426         | 1,426         | 1,426         | 1,426         | 1,426           | 17,117  | 18,049                 | 19,031                 |
|            | Service charges - electricity revenue  | 4,964               | 4,964         | 4,964         | 4,964         | 4,964         | 4,964         | 4,964         | 4,964         | 4,964         | 4,964         | 4,964         | 4,964           | 59,573  | 62,790                 | 52,573                 |
|            | Service charges - water revenue  | 1,410               | 1,410         | 1,410         | 1,410         | 1,410         | 1,410         | 1,410         | 1,410         | 1,410         | 1,410         | 1,410         | 1,410           | 16,920  | 17,835                 | 18,759                 |
|            | Service charges - sanitation revenue   | 523                 | 523           | 523           | 523           | 523           | 523           | 523           | 523           | 523           | 523           | 523           | 523             | 6,271   | 6,610                  | 6,967                  |
|            | Service charges - refuse revenue   | 516                 | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516             | 6,193   | 6,528                  | 6,880                  |
|            | Rental of facilities and equipment   | 80                  | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80              | 956   | 1,008                  | 1,062                  |
|            | Interest earned - external investments   | 44                  | 44            | 44            | 44            | 44            | 44            | 44            | 44            | 44            | 44            | 44            | 44              | 526   | 554                    | 584                    |
|            | Interest earned - outstanding debtors  | 468                 | 468           | 468           | 468           | 468           | 468           | 468           | 468           | 468           | 468           | 468           | 468             | 5,622   | 5,925                  | 6,245                  |
|            | Dividends received   | 744                 | 744           | 744           | 744           | 744           | 744           | 744           | 744           | 744           | 744           | 744           | 744             | 8,928   | 9,410                  | 9,918                  |
|            | Fines, penalties and forfeits  | 13                  | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13              | 160   | 169                    | 178                    |
|            | Licences and permits   | 84                  | 84            | 84            | 84            | 84            | 84            | 84            | 84            | 84            | 84            | 84            | 84              | 1,010   | 1,064                  | 1,122                  |
|            | Agency services  | 11,901              | 3,053         | 906           | 906           | 8,853         | 906           | 906           | 906           | 6,093         | 906           | 906           | 906             | 37,147  | 15,174                 | 16,404                 |
|            | Transfers and subsidies  | 138                 | 138           | 138           | 138           | 138           | 138           | 138           | 138           | 138           | 138           | 138           | 138             | 1,660   | 496                    | 523                    |
|            | Other revenue  | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | Gains on disposal of PPE   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>22,312</b>       | <b>13,464</b> | <b>11,317</b> | <b>11,317</b> | <b>19,264</b> | <b>11,317</b> | <b>11,317</b> | <b>11,317</b> | <b>16,505</b> | <b>11,317</b> | <b>11,317</b> | <b>11,317</b>   | <b>162,083</b>                                | <b>145,612</b>         | <b>140,286</b>         |
| R thousand | <b>Expenditure By Type</b>   |                     |               |               |               |               |               |               |               |               |               |               |                 |   |                        |                        |
|            | Employee related costs   | 4,803               | 4,803         | 4,803         | 4,803         | 4,803         | 4,803         | 4,803         | 4,803         | 4,803         | 4,803         | 4,803         | 4,803           | 59,406  | 61,463                 | 63,962                 |
|            | Remuneration of councillors  | 273                 | 273           | 273           | 273           | 273           | 273           | 273           | 273           | 273           | 273           | 273           | 273             | 3,277   | 3,408                  | 3,544                  |
|            | Debt impairment  | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | 14,077  | 14,780                 | 15,520                 |
|            | Depreciation & asset impairment  | 933                 | 933           | 933           | 933           | 933           | 933           | 933           | 933           | 933           | 933           | 933           | 933             | 11,192  | 11,749                 | 12,335                 |
|            | Finance charges  | 60                  | 60            | 60            | 60            | 60            | 60            | 60            | 60            | 60            | 60            | 60            | 60              | 722   | 751                    | 781                    |
|            | Bulk purchases   | 3,350               | 3,350         | 3,350         | 3,350         | 3,350         | 3,350         | 3,350         | 3,350         | 3,350         | 3,350         | 3,350         | 3,350           | 40,200  | 41,808                 | 43,480                 |
|            | Other materials  | 340                 | 340           | 340           | 340           | 340           | 340           | 340           | 340           | 340           | 340           | 340           | 340             | 4,082   | 4,254                  | 4,427                  |
|            | Contracted services  | 1,263               | 1,263         | 1,263         | 1,263         | 1,263         | 1,263         | 1,263         | 1,263         | 1,263         | 1,263         | 1,263         | 1,263           | 15,531  | 13,059                 | 13,747                 |
|            | Transfers and subsidies  | 46                  | 46            | 46            | 46            | 46            | 46            | 46            | 46            | 46            | 46            | 46            | 46              | 47  | 439                    | 457                    |
|            | Other expenditure  | 1,159               | 1,159         | 1,159         | 1,159         | 1,159         | 1,159         | 1,159         | 1,159         | 1,159         | 1,159         | 1,159         | 1,159           | 13,911  | 14,483                 | 14,997                 |
|            | Loss on disposal of PPE  | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | <b>Total Expenditure</b>   | <b>12,227</b>       | <b>12,607</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b> | <b>12,227</b>   | <b>162,954</b>                                | <b>166,195</b>         | <b>173,249</b>         |
| R thousand | <b>Surplus/(Deficit)</b>   | <b>10,086</b>       | <b>857</b>    | <b>(909)</b>  | <b>(909)</b>  | <b>7,038</b>  | <b>(909)</b>  | <b>(909)</b>  | <b>(909)</b>  | <b>4,278</b>  | <b>(909)</b>  | <b>(909)</b>  | <b>(16,753)</b> | <b>(871)</b>                                  | <b>(20,583)</b>        | <b>(32,963)</b>        |
|            | Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | Transfers and subsidies - capital (in-kind - all)  | 2,411               | 13,711        | 2,411         | 2,411         | 8,411         | 2,411         | 2,411         | 2,411         | 8,411         | 2,411         | 2,411         | (49,825)        | -   | -                      | -                      |
|            | <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   | <b>12,497</b>       | <b>14,569</b> | <b>1,502</b>  | <b>1,502</b>  | <b>15,449</b> | <b>1,502</b>  | <b>1,502</b>  | <b>1,502</b>  | <b>12,689</b> | <b>1,502</b>  | <b>1,502</b>  | <b>(14,351)</b> | <b>51,366</b>                                 | <b>62,227</b>          | <b>50,331</b>          |
|            | Taxation   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | Attributable to minorities   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | Share of surplus/ (deficit) of associate   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -               | -   | -                      | -                      |
|            | <b>Surplus/(Deficit)</b>   | <b>12,497</b>       | <b>14,569</b> | <b>1,502</b>  | <b>1,502</b>  | <b>15,449</b> | <b>1,502</b>  | <b>1,502</b>  | <b>1,502</b>  | <b>12,689</b> | <b>1,502</b>  | <b>1,502</b>  | <b>(14,351)</b> | <b>51,366</b>                                 | <b>62,227</b>          | <b>50,331</b>          |
|            | 1  | 12,497              | 14,569        | 1,502         | 1,502         | 15,449        | 1,502         | 1,502         | 1,502         | 12,689        | 1,502         | 1,502         | (14,351)        | 51,366  | 62,227                 | 50,331                 |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



WC041 Kannaland - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Ref | Description                                   | Budget Year 2019/20 |               |               |               |               |               |               |               |               |               |               |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|-----|---|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---|------------------------|------------------------|
|     |   | July                | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June           | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
|     | <b>Revenue by Vote</b>                        |                     |               |               |               |               |               |               |               |               |               |               |                |   |                        |                        |
|     | Vote 1 - MUNICIPAL MANAGER                    | 3,933               | -             | -             | -             | 3,059         | -             | -             | -             | 1,748         | -             | -             | -              | 8,740   | 9,539                  | 10,454                 |
|     | Vote 2 - CORPORATE SERVICES                   | 1,839               | 3,161         | 1,839         | 1,839         | 2,781         | 1,839         | 1,839         | 1,839         | 2,781         | 1,839         | 1,839         | 1,839          | 25,275  | 23,112                 | 24,158                 |
|     | Vote 3 - FINANCIAL SERVICES                   | 4,671               | 2,145         | 1,765         | 1,765         | 2,046         | 1,765         | 1,765         | 1,765         | 1,926         | 1,765         | 1,765         | 1,765          | 24,910  | 24,983                 | 26,461                 |
|     | Vote 4 - TECHNICAL SERVICES                   | 14,281              | 21,869        | 10,124        | 10,124        | 19,790        | 10,124        | 10,124        | 10,124        | 18,461        | 10,124        | 10,124        | 10,124         | 155,394                                       | 170,789                | 162,507                |
|     | Vote 5 - CALITZDORP SPA                       | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 6 - CORPORATE SERVICES (Continued)       | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 7 - [NAME OF VOTE 7]                     | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 8 - [NAME OF VOTE 8]                     | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 9 - [NAME OF VOTE 9]                     | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 10 - [NAME OF VOTE 10]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 11 - [NAME OF VOTE 11]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 12 - [NAME OF VOTE 12]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 13 - [NAME OF VOTE 13]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 14 - [NAME OF VOTE 14]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 15 - [NAME OF VOTE 15]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | <b>Total Revenue by Vote</b>                  | <b>24,724</b>       | <b>27,475</b> | <b>13,729</b> | <b>13,729</b> | <b>27,676</b> | <b>13,729</b> | <b>13,729</b> | <b>13,729</b> | <b>24,916</b> | <b>13,729</b> | <b>13,729</b> | <b>13,729</b>  | <b>214,320</b>                                | <b>228,422</b>         | <b>223,580</b>         |
|     | <b>Expenditure by Vote to be appropriated</b> |                     |               |               |               |               |               |               |               |               |               |               |                |   |                        |                        |
|     | Vote 1 - MUNICIPAL MANAGER                    | 1,257               | 1,257         | 1,257         | 1,257         | 1,257         | 1,257         | 1,257         | 1,257         | 1,257         | 1,257         | 1,257         | 1,257          | 15,081  | 15,021                 | 15,615                 |
|     | Vote 2 - CORPORATE SERVICES                   | 2,224               | 2,604         | 2,224         | 2,224         | 2,224         | 2,224         | 2,224         | 2,224         | 2,224         | 2,224         | 2,224         | 2,224          | 28,843  | 29,435                 | 30,574                 |
|     | Vote 3 - FINANCIAL SERVICES                   | 2,505               | 2,505         | 2,505         | 2,505         | 2,505         | 2,505         | 2,505         | 2,505         | 2,505         | 2,505         | 2,505         | 2,505          | 30,062  | 28,962                 | 30,318                 |
|     | Vote 4 - TECHNICAL SERVICES                   | 7,361               | 7,361         | 7,361         | 7,361         | 7,361         | 7,361         | 7,361         | 7,361         | 7,361         | 7,361         | 7,361         | 7,361          | 88,330  | 92,111                 | 96,049                 |
|     | Vote 5 - CALITZDORP SPA                       | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 6 - CORPORATE SERVICES (Continued)       | 53                  | 53            | 53            | 53            | 53            | 53            | 53            | 53            | 53            | 53            | 53            | 53             | 639   | 666                    | 694                    |
|     | Vote 7 - [NAME OF VOTE 7]                     | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 8 - [NAME OF VOTE 8]                     | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 9 - [NAME OF VOTE 9]                     | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 10 - [NAME OF VOTE 10]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 11 - [NAME OF VOTE 11]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 12 - [NAME OF VOTE 12]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 13 - [NAME OF VOTE 13]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 14 - [NAME OF VOTE 14]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Vote 15 - [NAME OF VOTE 15]                   | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | <b>Total Expenditure by Vote</b>              | <b>13,400</b>       | <b>13,780</b> | <b>13,400</b> | <b>13,400</b> | <b>13,400</b> | <b>13,400</b> | <b>13,400</b> | <b>13,400</b> | <b>13,400</b> | <b>13,400</b> | <b>13,400</b> | <b>15,176</b>  | <b>162,954</b>                                | <b>166,195</b>         | <b>173,249</b>         |
|     | <b>Surplus/(Deficit) before assoc.</b>        | <b>11,324</b>       | <b>13,396</b> | <b>329</b>    | <b>329</b>    | <b>14,276</b> | <b>329</b>    | <b>329</b>    | <b>329</b>    | <b>11,516</b> | <b>329</b>    | <b>329</b>    | <b>(1,447)</b> | <b>51,366</b>                                 | <b>62,227</b>          | <b>50,331</b>          |
|     | Taxation                                      | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Attributable to minorities                    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | Share of surplus/ (deficit) of associate      | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -              | -   | -                      | -                      |
|     | <b>Surplus/(Deficit)</b>                      | <b>11,324</b>       | <b>13,396</b> | <b>329</b>    | <b>329</b>    | <b>14,276</b> | <b>329</b>    | <b>329</b>    | <b>329</b>    | <b>11,516</b> | <b>329</b>    | <b>329</b>    | <b>(1,447)</b> | <b>51,366</b>                                 | <b>62,227</b>          | <b>50,331</b>          |

WC041 Kannaland - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| R thousand                                    | Description                                | Ref | Budget Year 2019/20 |        |       |         |       |       |         |       |       |       |       |       | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|--|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
|   |  |     | July                | August | Sept. | October | Nov.  | Dec.  | January | Feb.  | March | April | May   | June  | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| 1   | <b>Capital Expenditure - Functional</b>    |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|   | <i>Governance and administration</i>       |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|   | Executive and council                      |     | 30                  | 30     | 30    | 30      | 30    | 30    | 30      | 30    | 30    | 30    | 30    | 30    | 360   | -                      | -                      |
|   | Finance and administration                 |     | 30                  | 30     | 30    | 30      | 30    | 30    | 30      | 30    | 30    | 30    | 30    | 30    | 360   | -                      | -                      |
|   | Internal audit                             |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | <i>Community and public safety</i>         |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|   | Community and social services              |     | 317                 | 317    | 462   | 317     | 317   | 462   | 317     | 317   | 462   | 317   | 317   | 462   | 4,383   | 10,810                 | 11,295                 |
|   | Sport and recreation                       |     | 58                  | 58     | 58    | 58      | 58    | 58    | 58      | 58    | 58    | 58    | 58    | 58    | 700   | 750                    | 800                    |
|   | Public safety                              |     | 259                 | 259    | 259   | 259     | 259   | 259   | 259     | 259   | 259   | 259   | 259   | 259   | 3,105   | 10,060                 | 10,495                 |
|   | Housing                                    |     | -                   | -      | 145   | -       | -     | 145   | -       | -     | -     | -     | -     | 145   | 578   | -                      | -                      |
|   | Health                                     |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | <i>Economic and environmental services</i> |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|   | Planning and development                   |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | Road transport                             |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | Environmental protection                   |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | <i>Trading services</i>                    |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|   | Energy sources                             |     | 3,990               | 3,990  | 3,990 | 3,990   | 3,990 | 3,990 | 3,990   | 3,990 | 3,990 | 3,990 | 3,990 | 3,990 | 47,883  | 72,000                 | 72,000                 |
|   | Water management                           |     | 279                 | 279    | 279   | 279     | 279   | 279   | 279     | 279   | 279   | 279   | 279   | 279   | 3,345   | 3,000                  | 2,000                  |
|   | Waste water management                     |     | 2,212               | 2,212  | 2,212 | 2,212   | 2,212 | 2,212 | 2,212   | 2,212 | 2,212 | 2,212 | 2,212 | 2,212 | 26,538  | 39,000                 | 40,000                 |
|   | Waste management                           |     | 1,500               | 1,500  | 1,500 | 1,500   | 1,500 | 1,500 | 1,500   | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 18,000  | 30,000                 | 30,000                 |
|   | Other                                      |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
| <b>Total Capital Expenditure - Functional</b> |  |     | 2                   | 4,337  | 4,482 | 4,337   | 4,337 | 4,482 | 4,337   | 4,337 | 4,482 | 4,337 | 4,337 | 4,482 | 52,626  | 82,810                 | 83,295                 |
|   | <b>Funded by:</b>                          |     |                     |        |       |         |       |       |         |       |       |       |       |       |   |                        |                        |
|   | National Government                        |     | 3,972               | 3,972  | 3,972 | 3,972   | 3,972 | 3,972 | 3,972   | 3,972 | 3,972 | 3,972 | 3,972 | 3,972 | 47,658  | 82,060                 | 82,495                 |
|   | Provincial Government                      |     | 333                 | 333    | 478   | 333     | 333   | 478   | 333     | 333   | 478   | 333   | 333   | 478   | 4,578   | 750                    | 800                    |
|   | District Municipality                      |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | Other transfers and grants                 |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | Transfers recognised - capital             |     | 4,305               | 4,305  | 4,449 | 4,305   | 4,305 | 4,449 | 4,305   | 4,305 | 4,449 | 4,305 | 4,305 | 4,449 | 52,236  | 82,810                 | 83,295                 |
|   | Public contributions & donations           |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | Borrowing                                  |     | -                   | -      | -     | -       | -     | -     | -       | -     | -     | -     | -     | -     | -   | -                      | -                      |
|   | Internally generated funds                 |     | 33                  | 33     | 33    | 33      | 33    | 33    | 33      | 33    | 33    | 33    | 33    | 33    | 390   | -                      | -                      |
|   | <b>Total Capital Funding</b>               |     | 4,337               | 4,337  | 4,482 | 4,337   | 4,337 | 4,482 | 4,337   | 4,337 | 4,482 | 4,337 | 4,337 | 4,482 | 52,626  | 82,810                 | 83,295                 |



WC041 Kannaland - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS   |                     |         |         |         |          |          |         |          |         |         |         |
|--|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|
| R thousand   | Budget Year 2019/20 |         |         |         |          |          |         |          |         |         |         |
|  | July                | August  | Sept    | October | November | December | January | February | March   | April   | May     |
| Medium Term Revenue and Expenditure Framework  |                     |         |         |         |          |          |         |          |         |         |         |
| Cash Receipts by Source  | June                |         |         |         |          |          |         |          |         |         |         |
|  | 2019/20             | 2020/21 | 2021/22 | 2019/20 | 2020/21  | 2021/22  | 2019/20 | 2020/21  | 2021/22 | 2019/20 | 2020/21 |
| Property rates   | (207)               | 4,961   | (207)   | 4,961   | (207)    | 4,961    | (207)   | 4,961    | (207)   | 4,961   | (207)   |
| Service charges - electricity revenue  | 4,961               | 1,434   | 4,961   | 1,434   | 4,961    | 1,434    | 4,961   | 1,434    | 4,961   | 1,434   | 4,961   |
| Service charges - water revenue  | 1,434               | 196     | 1,434   | 196     | 1,434    | 196      | 1,434   | 196      | 1,434   | 196     | 1,434   |
| Service charges - sanitation revenue   | 196                 | 5       | 196     | 5       | 196      | 5        | 196     | 5        | 196     | 5       | 196     |
| Service charges - refuse revenue   | 5                   | 80      | 5       | 80      | 5        | 80       | 5       | 80       | 5       | 80      | 5       |
| Rental of facilities and equipment   | 80                  | 467     | 80      | 467     | 80       | 467      | 80      | 467      | 80      | 467     | 80      |
| Interest earned - external investments   | 467                 | 44      | 467     | 44      | 467      | 44       | 467     | 44       | 467     | 44      | 467     |
| Interest earned - outstanding debtors  | 44                  | 416     | 44      | 416     | 44       | 416      | 44      | 416      | 44      | 416     | 44      |
| Dividends received   | 416                 | 13      | 416     | 13      | 416      | 13       | 416     | 13       | 416     | 13      | 416     |
| Fines, penalties and forfeits  | 13                  | 84      | 13      | 84      | 13       | 84       | 13      | 84       | 13      | 84      | 13      |
| Licences and permits   | 84                  | 544     | 84      | 544     | 84       | 544      | 84      | 544      | 84      | 544     | 84      |
| Agency services  | 544                 | 126     | 544     | 126     | 544      | 126      | 544     | 126      | 544     | 126     | 544     |
| Transfer receipts - operational  | 126                 | 17,391  | 126     | 17,391  | 126      | 17,391   | 126     | 17,391   | 126     | 17,391  | 126     |
| Other revenue  | 17,391              | 2,451   | 17,391  | 2,451   | 17,391   | 2,451    | 17,391  | 2,451    | 17,391  | 2,451   | 17,391  |
| Cash Receipts by Source  | 17,391              | 13,751  | 17,391  | 13,751  | 17,391   | 13,751   | 17,391  | 13,751   | 17,391  | 13,751  | 17,391  |
| Other Cash Flows by Source   | 2,451               | 13,751  | 2,451   | 13,751  | 2,451    | 13,751   | 2,451   | 13,751   | 2,451   | 13,751  | 2,451   |
| Transfer receipts - capital  | 2,451               | 13,751  | 2,451   | 13,751  | 2,451    | 13,751   | 2,451   | 13,751   | 2,451   | 13,751  | 2,451   |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Proceeds on disposal of PPE  | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Short term loans   | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Borrowing long term/refinancing  | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Increase (decrease) in consumer deposits   | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Decrease (increase) in non-current debtors   | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Decrease (increase) other non-current receivables  | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Decrease (increase) in non-current investments   | -                   | -       | -       | -       | -        | -        | -       | -        | -       | -       | -       |
| Total Cash Receipts by Source  | 19,842              | 21,914  | 19,842  | 21,914  | 19,842   | 21,914   | 19,842  | 21,914   | 19,842  | 21,914  | 19,842  |
| Cash Payments by Type  | 4,803               | 273     | 4,803   | 273     | 4,803    | 273      | 4,803   | 273      | 4,803   | 273     | 4,803   |
| Employee related costs   | 4,803               | 60      | 4,803   | 60      | 4,803    | 60       | 4,803   | 60       | 4,803   | 60      | 4,803   |
| Remuneration of councillors  | 273                 | 3,277   | 273     | 3,277   | 273      | 3,277    | 273     | 3,277    | 273     | 3,277   | 273     |
| Finance charges  | 60                  | 73      | 60      | 73      | 60       | 73       | 60      | 73       | 60      | 73      | 60      |
| Bulk purchases - Electricity   | 3,277               | 340     | 3,277   | 340     | 3,277    | 340      | 3,277   | 340      | 3,277   | 340     | 3,277   |
| Bulk purchases - Water & Sewer   | 73                  | 1,263   | 73      | 1,263   | 73       | 1,263    | 73      | 1,263    | 73      | 1,263   | 73      |
| Other materials  | 340                 | 46      | 340     | 46      | 340      | 46       | 340     | 46       | 340     | 46      | 340     |
| Contracted services  | 1,263               | 1,159   | 1,263   | 1,159   | 1,263    | 1,159    | 1,263   | 1,159    | 1,263   | 1,159   | 1,263   |
| Transfers and grants - other municipalities  | -                   | 46      | -       | 46      | -        | 46       | -       | 46       | -       | 46      | -       |
| Transfers and grants - other   | 46                  | 1,159   | 46      | 1,159   | 46       | 1,159    | 46      | 1,159    | 46      | 1,159   | 46      |
| Other expenditure  | 1,159               | 11,294  | 1,159   | 11,294  | 1,159    | 11,294   | 1,159   | 11,294   | 1,159   | 11,294  | 1,159   |
| Cash Payments by Type  | 11,294              | 11,294  | 11,294  | 11,294  | 11,294   | 11,294   | 11,294  | 11,294   | 11,294  | 11,294  | 11,294  |
| Other Cash Flows/Payments by Type  | 4,337               | 4,337   | 4,337   | 4,337   | 4,337    | 4,337    | 4,337   | 4,337    | 4,337   | 4,337   | 4,337   |
| Capital assets   | 4,337               | 4,337   | 4,337   | 4,337   | 4,337    | 4,337    | 4,337   | 4,337    | 4,337   | 4,337   | 4,337   |



| MONTHLY CASH FLOWS                               |  | Budget Year 2019/20 |        |         |         |          |          |          |          |          |          |          |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|--|---------------------|--------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|---|------------------------|------------------------|
| R thousand                                       |  | July                | August | Sept.   | October | November | December | January  | February | March    | April    | May      | June     | Budget Year 2019/20                           | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Repayment of borrowing                           |  | 60                  | 60     | 60      | 60      | 60       | 60       | 60       | 60       | 60       | 60       | 60       | (377)    | 283   | 283                    | 283                    |
| Other Cash Flows/Payments                        |  | —                   | —      | —       | —       | —        | —        | —        | —        | —        | —        | —        | —        | —   | —                      | —                      |
| Total Cash Payments by Type                      |  | 15,691              | 16,071 | 15,836  | 15,691  | 15,691   | 15,836   | 15,691   | 15,691   | 15,836   | 15,691   | 15,691   | 17,176   | 190,596                                       | 222,758                | 228,972                |
| NET INCREASE/(DECREASE) IN CASH HELD             |  | 4,151               | 5,843  | (7,133) | (6,844) | 7,103    | (7,133)  | (6,844)  | (6,844)  | 4,054    | (6,844)  | (6,844)  | (10,249) | (37,585)                                      | (54,710)               | (127,160)              |
| Cash/cash equivalents at the monthly/year begin: |  | —                   | 4,151  | 9,984   | 2,861   | (3,984)  | 3,119    | (4,014)  | (10,858) | (17,702) | (13,648) | (20,492) | (27,336) | —   | (37,585)               | (92,295)               |
| Cash/cash equivalents at the monthly/year end:   |  | 4,151               | 9,994  | 2,861   | (3,984) | 3,119    | (4,014)  | (10,858) | (17,702) | (13,648) | (20,492) | (27,336) | (37,585) | (37,585)                                      | (92,295)               | (219,463)              |

Reference:

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

SAMRAS<sup>™</sup>

Prepared by :

Date : 7/2/2019 12:02 PM